



# Schedules E and F

## Massachusetts Department of Revenue

# 2002

Name(s) as shown on page 1 of return

Federal identification number

### Schedule E. Rental, Royalty and REMIC Income or (Loss)

|   |           |  |
|---|-----------|--|
| <b>1a</b> Rental and royalty income or (loss) (from U.S. Schedule E, Part I, line 26 and Part V, line 39) . . . . .                                       | <b>1a</b> |  |
| <b>1b</b> Real Estate Mortgage Investment Conduit (REMIC) income or (loss) (from U.S. Schedule E, Part IV, line 38) . . . . .                             | <b>1b</b> |  |
| <b>1</b> Add lines 1a and 1b . . . . .  | <b>1</b>  |  |
| <b>2</b> Massachusetts differences. Explain: _____  |           |  |
|   | <b>2</b>  |  |
| <b>3</b> Abandoned Building Renovation Deduction . . . . .  | <b>3</b>  |  |
| <b>4</b> Total rental, royalty and REMIC income (or loss) for Massachusetts. <i>Combine lines 1, 2 and 3.</i> Enter here and on Form 2, line 15 . . . . . | <b>4</b>  |  |

### Schedule F. Credit for Income Taxes Paid to Other Jurisdictions

If you have income other than from Form 2, line 23 that is taxed by other jurisdictions, see Schedule F instructions.

|   |          |  |
|---|----------|--|
| <b>1</b> Total 5.3% income taxed by other jurisdictions . . . . .   | <b>1</b> |  |
| <b>2</b> Total gross 5.3% income (from Form 2, line 18) . . . . .   | <b>2</b> |  |
| <b>3</b> Percentage of total taxed by other jurisdictions. <i>Divide line 1 by line 2</i> . . . . .   | <b>3</b> |  |
| <b>4</b> Massachusetts tax on 5.3% income. <i>Multiply Form 2, line 23 by .053</i> . . . . .  | <b>4</b> |  |
| <b>5</b> Percentage of Massachusetts tax. <i>Multiply line 3 by line 4</i> . . . . .  | <b>5</b> |  |
| <b>6</b> Income tax paid on such income to other jurisdictions. See instructions. . . . .   | <b>6</b> |  |
| <b>7</b> Allowable Credit. Enter the <b>smaller</b> of lines 5 or 6 here and in line 43 on Form 2. Check appropriate box in line 43 . . . . . | <b>7</b> |  |